UNITED STATES POSTAL SERVICE

Official Business

PENALTY FOR PRIVATE
USE TO AVOID PAYMENT
OF POSTAGE, $300

U.S. MAIL

Print your name, address and ZIP Code here

MICHAEL STONE
POINT FOUNDATION
27 GATE FIVE ROAD
SAUSALITO CA 94965

Z 152 518 973

Receipt for Certified Mail

UNITED STATES POSTAL SERVICE

No Insurance Coverage Provided
Do not use for International Mail
(See Reverse)

PS Form 3800, March 1993

Sent to INTERNAL REVENUE SERV	
Street and No.	
P.O., State and ZIP Code FRESNO CA 93888	
Postage	$ 78
Certified Fee	110
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to Whom & Date Delivered	110
Return Receipt Showing to Whom, Date, and Addressee's Address	
TOTAL Postage & Fees	$ 2.98
Postmark or Date	

SALITO CA NOV 15 1995 USPS

JUL-13-1995 10:15 COPY P.02

Form **2758** (Rev. July 1993)
Department of the Treasury Internal Revenue Service

Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns

OMB No. 1545-0148
Expires 5-31-95

▶ File a separate application for each return.

Please type or print. File the original and one copy by the due date for filing your return. See instructions on back.

Name: POINT FOUNDATION CT#10497

Employer identification number: 94-2197154

Number and street (or P.O. box no. if mail is not delivered to street address): 27 GATE FIVE ROAD

Apt. or suite no.:

City, town or post office, state, and ZIP code. For a foreign address, see instructions.: SAUSALITO, CA 949[illegible]65

Note: *Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICs, and trusts (except those filing Form 990-T) must use Form 8736 to request an extension of time to file.*

1 An extension of time until NOVEMBER 15, 1995, is requested to file (check only one):

- ☐ Form 706GS(D)
- ☐ Form 706GS(T)
- ☑ Form 990 or 990-EZ
- ☐ Form 990-BL
- ☐ Form 990-PF
- ☑ Form 990-T (401(a) or 408(a) trust)
- ☐ Form 990-T (trust other than above)
- ☐ Form 1041 (estate) (see instructions)
- ☐ Form 1041-A
- ☐ Form 1042
- ☐ Form 1042-S
- ☐ Form 1120-ND (4951 taxes)
- ☐ Form 3520-A
- ☐ Form 4720
- ☐ Form 5227
- ☐ Form 6069
- ☐ Form 8612
- ☐ Form 8613
- ☐ Form 8725
- ☐ Form 8804
- ☐ Form 8831

If the organization does not have an office or place of business in the United States, check this box ▶ ☐

2a For calendar year 1994, or other tax year beginning ..... and ending .....

b If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3 Has an extension of time to file been previously granted for this tax year? ☐ Yes ☐ No

4 State in detail why you need the extension. CHANGE OVER IN ACCOUNTING DEPARTMENT: COMPUTER SOFTWARE AND PERSONNEL. DEPARTMENT ACCOUNTING FARMED TO SPECIALIZED SUBSCRIPTION SERVICE — MORE TIME NEEDED

5a If this form is for Form 706GS(D), 706GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. See instructions. $

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit $

c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. See instructions. $

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature ▶ Title ▶ Accountant Date ▶ 5/4/95

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant—To Be Completed by the IRS

☑ We HAVE approved your application. Please attach this form to your return.

☐ We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.

☐ We HAVE NOT approved your application. After considering the reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.

☐ We cannot consider your application because it was filed after the due date of the return for which an extension was requested.

☐ Other: JUN 29 1995

EXTENSION TO FILE APPROVED TO NOV 15 1995

RECEIVED 723 MAY 29 1995 INTERNAL REVENUE SERVICE FRESNO, CA

3-93
Director

By: Fresno Service Center

Date

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please Type or Print

Name

Number and street (or P.O. box no. if mail is not delivered to street address)

Apt. or suite no.

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 11976B Form **2758** (Rev. 7-93)

TOTAL P.02

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

Note: *The organization may have to use a copy of this return to satisfy state reporting requirements.*

OMB No. 1545-0047

1994

This Form is Open to Public Inspection

A For the 1994 calendar year, OR tax year period beginning , 1994, and ending , 19

B Check if:
- ☐ Change of address
- ☐ Initial return
- ☐ Final return
- ☐ Amended return (required also for State reporting)

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: POINT FOUNDATION

Number and street (or P.O. box if mail is not delivered to street address): 27 GATE 5 ROAD — Room/suite:

City, town, or post office, state, and ZIP code: SAUSALITO, CA. 94965

D Employer identification number: 94-2147154

E State registration number: 10497

F Check ▶ ☐ if exemption application is pending

G Type of organization ▶ ☐ Exempt under section 501(c)( ) ◀ (insert number) OR ▶ ☐ section 4947(a)(1) nonexempt charitable trust

Note: ***Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).***

H(a) Is this a group return filed for affiliates? ☐ Yes ☒ No

(b) If "Yes," enter the number of affiliates for which this return is filed: ▶

(c) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) ▶

J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) ▶

K Check here ▶ ☐ if the organization's gross receipts are normally not more than $25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

Note: *Form 990-EZ may be used by organizations with gross receipts less than $100,000 and total assets less than $250,000 at end of year.*

Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a	21,100	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	**Total** (add lines 1a through 1c) (attach schedule—see instructions) (cash $ _____ noncash $ _____)			1d 21,100
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2 699.438
	3	Membership dues and assessments (see instructions)			3
	4	Interest on savings and temporary cash investments			4 5,303
	5	Dividends and interest from securities			5
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)			6c
	7	Other investment income (describe ▶)			7
	8a	Gross amount from sale of assets other than inventory — (A) Securities / (B) Other	8a		
	b	Less: cost or other basis and sales expenses	8b		
	c	Gain or (loss) (attach schedule)	8c		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d
	9	Special events and activities (attach schedule—see instructions):			
	a	Gross revenue (not including $ _____ of contributions reported on line 1a)	9a		
	b	Less: direct expenses other than fundraising expenses	9b		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c
	10a	Gross sales of inventory, less returns and allowances	10a		
	b	Less: cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c
	11	Other revenue (from Part VII, line 103)			11 1,734
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12 727.575
Expenses	13	Program services (from line 44, column (B)—see instructions)			13 900,711
	14	Management and general (from line 44, column (C)—see instructions)			14 354,986
	15	Fundraising (from line 44, column (D)—see instructions)			15 -0-
	16	Payments to affiliates (attach schedule—see instructions)			16 -0-
	17	**Total expenses** (add lines 16 and 44, column (A))			17 1,255,697
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18 (528,122)
	19	Net assets or fund balances at beginning of year (from line 74, column (A))			19 395,624
	20	Other changes in net assets or fund balances (attach explanation)			20
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21 (132,498)

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Cat. No. 11282Y Form **990** (1994)

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash $ _____ noncash $ _____)	22				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc.	25	86,999	55,666	31,333	
26 Other salaries and wages	26	366,491	342,991	23,500	
27 Pension plan contributions	27				
28 Other employee benefits	28	39,000	36,200	2,800	
29 Payroll taxes	29	54,069	49,875	4,194	
30 Professional fundraising fees	30				
31 Accounting fees	31	3,292		3,292	
32 Legal fees	32	11,505		11,505	
33 Supplies	33	16,155	16,155		
34 Telephone	34	16,629		16,629	
35 Postage and shipping	35	53,022		53,022	
36 Occupancy	36	75,436		75,436	
37 Equipment rental and maintenance	37	9,430		9,430	
38 Printing and publications	38	186,618	186,618		
39 Travel	39	16,595		16,595	
40 Conferences, conventions, and meetings	40	2,980		2,980	
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42	34,255		34,255	
43 Other expenses (itemize): a	43a				
b FURNITURE/EQUIP UNDER $300	43b	4,141		4,141	
c LIBRARY	43c	7,525	7,525		
d LOSS ON DISPOSAL of EQUIP	43d	868		868	
e STATEMENT #2	43e	270,687	205,681	65,006	
44 Total functional expenses (add lines 22 through 43) *Organizations completing columns (B)-(D), carry these totals to lines 13-15*	44	1,255,697	900,711	354,986	

Reporting of Joint Costs.—Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ▶ ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs $_____; (ii) the amount allocated to Program services $_____; (iii) the amount allocated to Management and general $_____; and (iv) the amount allocated to Fundraising $_____

Part III Statement of Program Service Accomplishments (See instructions.)

What is the organization's primary exempt purpose? ▶

All organizations must describe their exempt purpose achievements. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a PUBLICATION of WHOLE EARTH REVIEW MAGAZINE (3 ISSUES IN 1994) CURRENTLY 18,600 SUBSCRIBERS SEE PART VIII (Grants and allocations $)	612,483
b PUBLICATION of EDUCATION BOOKS AND WHOLE EARTH CATALOG SEE PART VIII (Grants and allocations $)	285,120
c MAILING LIST SALES SEE PART VIII (Grants and allocations $)	3108
d (Grants and allocations $)	
e Other program services (attach schedule) (Grants and allocations $)	
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	900,711

Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.			(A) Beginning of year		(B) End of year
Assets					
45 Cash—non-interest-bearing			83,113	45	77,556
46 Savings and temporary cash investments			643,315	46	44,272
47a Accounts receivable	47a	21,068			
b Less: allowance for doubtful accounts	47b	(9869)	172,377	47c	11,169
48a Pledges receivable	48a				
b Less: allowance for doubtful accounts	48b			48c	
49 Grants receivable				49	
50 Receivables due from officers, directors, trustees, and key employees (attach schedule) STATEMENT I			25,000	50	25,000
51a Other notes and loans receivable (attach schedule)	51a	4900			
b Less: allowance for doubtful accounts	51b	2100		51c	2,800
52 Inventories for sale or use			8880	52	—0—
53 Prepaid expenses and deferred charges				53	
54 Investments—securities (attach schedule)				54	
55a Investments—land, buildings, and equipment: basis	55a				
b Less: accumulated depreciation (attach schedule)	55b			55c	
56 Investments—other (attach schedule) STATEMENT I			30,000	56	30,000
57a Land, buildings, and equipment: basis	57a	206,729			
b Less: accumulated depreciation (attach schedule)	57b	96,052	46,863	57c	110,677
58 Other assets (describe ▶ DEPOSITS)			1,421	58	415
59 **Total assets** (add lines 45 through 58) (must equal line 75)			1,010,969	59	301,889
Liabilities					
60 Accounts payable and accrued expenses			69,669	60	42,174
61 Grants payable				61	
62 Support and revenue designated for future periods (attach schedule) STATEMENT I			545,676	62	392,213
63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
64a Tax-exempt bond liabilities (attach schedule)				64a	
b Mortgages and other notes payable (attach schedule)				64b	
65 Other liabilities (describe ▶)				65	
66 **Total liabilities** (add lines 60 through 65)			615,345	66	434,387
Fund Balances or Net Assets					
Organizations that use fund accounting, check here ▶ ☐ and complete lines 67 through 70 and lines 74 and 75 (see instructions).					
67a Current unrestricted fund				67a	
b Current restricted fund				67b	
68 Land, buildings, and equipment fund				68	
69 Endowment fund				69	
70 Other funds (describe ▶)				70	
Organizations that do not use fund accounting, check here ▶ ☐ and complete lines 71 through 75 (see instructions).					
71 Capital stock or trust principal				71	
72 Paid-in or capital surplus				72	
73 Retained earnings or accumulated income			395,624	73	(132,498)
74 **Total fund balances or net assets** (add lines 67a through 70 OR lines 71 through 73; column (A) must equal line 19 and column (B) must equal line 21)			395,624	74	(132,498)
75 **Total liabilities and fund balances/net assets** (add lines 66 and 74)			1,010,969	75	301,889

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes the organization's programs and accomplishments.

Part V **List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
STATEMENT #3				

Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations?. ▶ ☐ Yes ☑ No
If "Yes," attach schedule—see instructions.

Part VI **Other Information**

			Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.	76		✓
77	Were any changes made in the organizing or governing documents, but not reported to the IRS? . . . If "Yes," attach a conformed copy of the changes.	77		✓
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a	✓	
b	If "Yes," has it filed a tax return on **Form 990-T,** Exempt Organization Business Income Tax Return, for this year?	78b	✓	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement; see instructions.	79		✓
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? (See instructions.)	80a		✓
b	If "Yes," enter the name of the organization ▶ ..... and check whether it is ☐ exempt **OR** ☐ nonexempt.			
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions . 81a N/A			
b	Did the organization file **Form 1120-POL,** U.S. Income Tax Return for Certain Political Organizations, for this year? .	81b		✓
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? . . .	82a		✓
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) . 82b N/A			
83	Did the organization comply with the public inspection requirements for returns and exemption applications?	83	✓	
84a	Did the organization solicit any contributions or gifts that were not tax deductible? . . .	84a		✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? (See General Instruction M.) . . .	84b	N/A	
85	*Section 501(c)(4), (5), or (6) organizations.*—a Were substantially all dues nondeductible by members? . . .	85a	N/A	
b	Did the organization make only in-house lobbying expenditures of $2,000 or less? . . . If "Yes" to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b		✓
c	Dues, assessments, and similar amounts from members . . . 85c N/A			
d	Section 162(e) lobbying and political expenditures . . . 85d N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices . . . 85e N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e; see instructions) . 85f N/A			
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f? . . .	85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? . . .	85h	N/A	
86	*Section 501(c)(7) organizations.*—Enter:			
a	Initiation fees and capital contributions included on line 12 . . . 86a N/A			
b	Gross receipts, included on line 12, for public use of club facilities (See instructions.) 86b N/A			
87	*Section 501(c)(12) organizations.*—Enter: a Gross income from members or shareholders 87a N/A			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . 87b N/A			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX . . .	88		✓
89	*Public interest law firms.*—Attach information described in the instructions.			
90	List the states with which a copy of this return is filed ▶ CALIFORNIA			
91	The books are in care of ▶ POINT FOUNDATION Telephone no. ▶ (415) 332-1216 Located at ▶ 27 GATE FIVE RD., SAUSALITO, CA. ZIP code ▶ 94965			
92	*Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* **Form 1041,** *U.S. Income Tax Return for Estates and Trusts,* check here ▶ ☑ N/A and enter the amount of tax-exempt interest received or accrued during the tax year . . . ▶ 92			

Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (A) Business code	Unrelated business income (B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	Excluded by section 512, 513, or 514 (D) Amount	(E) Related or exempt function income (See instructions.)
93 Program service revenue:					
a WHOLE EARTH REVIEW	7510	3222			467,494
b CATALOG SALE					216,534
c MAILING LIST SALES	9200	6104			
d BOOKS/PRODUCTS					6084
e					
f					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	5303	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a ROYALTIES			18	1734	
b GRANTS & GIFTS					21,100
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		9326		7037	711,212
105 Total (add line 104, columns (B), (D), and (E)) ▶					727,575

Note: *(Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). (See instructions.)
	POINT FOUNDATION EDUCATIONAL PURPOSE IS SERVED BY PUBLISHING ACTIVITIES, MAILING LIST SALES, AND EDUCATIONAL PROJECTS. THE PUBLICATIONS (WHOLE EARTH REVIEW, SIGNAL, FRINGES, NEWS THAT STAYED NEWS, WHOLE EARTH CATALOG, ECOLOG AND HELPING NATURE HEAL) ENCOURAGE INDEPENDENT LEARNING. BOOKS AND PRODUCTS ARE REVIEWED WHICH ENABLE INDIVIDUALS TO ACQUIRE NEW SKILLS AND KNOWLEDGE

COPY

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on line 88 is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
	%			
	%			
	%			
	%			

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

▶ Signature of officer | Date | ▶ Title

Paid Preparer's Use Only

Preparer's signature ▶ | Date 11/3/95 | Check if self-employed ▶ ☑ | Preparer's social security no. 554 36 7935

Firm's name (or yours if self-employed) and address ▶ G. Z. WHEELER, 295 BERKELEY PARK BLVD. KENSINGTON | E.I. No. ▶ | ZIP code ▶ 94707

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation), and Section 501(e), 501(f), 501(k), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information

▶ **Must be completed by the above organizations and attached to their Form 990 (or 990-EZ).**

OMB No. 1545-0047

1994

Name of the organization: POINT FOUNDATION

Employer identification number: 94 2147154

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over $50,000 ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions.) (List each one (whether individuals or firms.) (If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶		

Part III Statements About Activities

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?	1		✓
	If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. ▶ $ N/A			
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:			
a	Sale, exchange, or leasing of property?	2a		✓
b	Lending of money or other extension of credit?	2b		✓
c	Furnishing of goods, services, or facilities?	2c		✓
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? SEE PART V FORM 990	2d	✓	
e	Transfer of any part of its income or assets?	2e		✓
	If the answer to any question is "Yes," attach a detailed statement explaining the transactions.			
3	Does the organization make grants for scholarships, fellowships, student loans, etc.?	3		✓
4	Attach a statement explaining how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.)			

Part IV Reason for Non-Private Foundation Status (See instructions for definitions.)

The organization is not a private foundation because it is (please check only **ONE** applicable box):

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)

7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** below.)

11a ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** below.)

11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** below.)

12 ☐ An organization that normally receives: **(a) no more than 33⅓%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and **(b) more than 33⅓%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions. See section 509(a)(2). (Also complete the **Support Schedule** below.)

3 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions for Part IV, line 13.)

(a) Name(s) of supported organization(s)	(b) Line number from above
N/A	

4 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

upport Schedule (Complete only if you checked a box on line 10, 11, or 12 above.) ***Use cash method of accounting.***

ote: *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.*

alendar year (or fiscal year beginning in) ▶	(a) 1993	(b) 1992	(c) 1991	(d) 1990	(e) Total
5 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	83,090	24,854	15,955	88,244	212,143
6 Membership fees received	-0-	-0-	-0-	-0-	
7 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	931,551	733,797	651,865	886,627	3,203,840
8 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	1,021	1,318	6,091	5,893	14,323
9 Net income from unrelated business activities not included in line 18	23,921	20,068	21,860	18,107	83,956
10 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	-0-	-0-	-0-	-0-	
11 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge	-0-	-0-	-0-	-0-	
12 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	3,132	5,534	25,300	6,045	40,011
13 Total of lines 15 through 22	1,042,715	785,571	721,071	1,004,916	3,554,273
14 Line 23 minus line 17	111,164	51,774	69,206	118,289	350,433
15 Enter 1% of line 23	10,427	7,856	7,211	10,049	
16 Organizations described in lines 10 or 11: Enter 2% of amount in column (e), line 24					7,009
17 Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1990 through 1993 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts here ▶					NONE

(**Support Schedule** continued on page 3)

Part IV **Support Schedule** (continued) (Complete only if you checked a box on line 10, 11, or 12.)

27 Organizations described on line 12: N/A

a Attach a list, for amounts shown on lines 15, 16, and 17, to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:

(1993) ..... (1992) ..... (1991) ..... (1990) .....

b Attach a list to show, for 1990 through 1993, the name of, and amount included in line 17 for, each person (other than a "disqualified person") from whom the organization received, during that year, an amount that was more than the larger of **(1)** the amount on line 25 for the year or **(2)** $5,000. Include organizations described in lines 5 through 11, as well as individuals. After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of all these differences (the excess amounts) for each year:

(1993) ..... (1992) ..... (1991) ..... (1990) .....

28 For an organization described in line 10, 11, or 12, that received any unusual grants during 1990 through 1993, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.)

Part V **Private School Questionnaire** NOT APPLICABLE
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance? (See instructions.)	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	If you answered "Yes" to either 34a or b, please explain using an attached statement.			
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation. (See instructions for Part V.)	35		

Part VI-A **Lobbying Expenditures by Electing Public Charities** (See instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check here ▶ a ☐ If the organization belongs to an affiliated group (see instructions).
Check here ▶ b ☐ If you checked a and "limited control" provisions apply (see instructions).

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures (see Part VI-A instructions)	39		
40 Total exempt purpose expenditures (add lines 38 and 39) (see instructions)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table—			
If the amount on line 40 is— / **The lobbying nontaxable amount is—**			
Not over $500,000 . . . . . 20% of the amount on line 40			
Over $500,000 but not over $1,000,000 . . $100,000 plus 15% of the excess over $500,000			
Over $1,000,000 but not over $1,500,000 . $175,000 plus 10% of the excess over $1,000,000	41		
Over $1,500,000 but not over $17,000,000 . $225,000 plus 5% of the excess over $1,500,000			
Over $17,000,000 . . . . . $1,000,000			
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		
Caution: *File Form 4720 if there is an amount on either line 43 or line 44.*			

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 1994	(b) 1993	(c) 1992	(d) 1991	(e) Total
45 Lobbying nontaxable amount (see instructions)					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures (see instructions)					
48 Grassroots nontaxable amount (see instructions)					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures (see instructions)					

Part VI-B **Lobbying Activity by Nonelecting Public Charities**
(For reporting by organizations that did not complete Part VI-A)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines c through h)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)		
(ii) Other assets	a(ii)		
b Other transactions:			
(i) Sales of assets to a noncharitable exempt organization	b(i)		
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		
(iii) Rental of facilities or equipment	b(iii)		
(iv) Reimbursement arrangements	b(iv)		
(v) Loans or loan guarantees	b(v)		
(vi) Performance of services or membership or fundraising solicitations	b(vi)		
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☐ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
	N/A	

POINT FOUNDATION DECEMBER 31, 1994 FORM 990 I.D. 94-2147154

STATEMENT 1: Balance Sheet Schedule Part IV

Receivables due from officers, directors, trustees, key employees

Line 50 Advance to John Sumser, Exec.Director/Editor

Investments - Other

Line 56 Zomeworks $30.000

Support and Revenue for Future Periods

Line 62 Subscription Advances 545,676

FORM 990 POINT FOUNDATION I.D. 94-2147154 DECEMBER 31, 1994

Statement 2: Part II Statement of Functional Expenses

Description	Total	Program Services	Management General
Outside Pro. Services	$ 7,667	$ 7,667	
Writers/Contributors	79,383	79,383	
Subs/Fulfillment	48,423	48,423	
Subs/Promotion	23,482	23,482	
Mailing List Fulfill.	3,108	3,108	
Book Fulfill & Promo	3,438	3,438	
Catalog Storage	12,208	12,208	
Utilities	5,491		5,491
Insurance	8,045		8,045
Outside Services	9,607		9,607
Taxes	3,483		3,483
Bank Charges	8,715		8,715
Meals & Entertainment	16,070		16,070
Circulation Expense	24,472	24,472	
Grants Expense	3,500	3,500	
General & Administrative	597		597
Fees & License	2,190		2,190
Doubtful Accounts Exp.	2,969		2,969
Miscellaneous	3,858		3,858
Occupancy/Janitoorial	3,981		3,981
To Part II, Line 43	$270,687	$205,681	$65,006

POINT FOUNDATION DECEMBER 31, 1994 94-2147154

FORM 990 PART V STATEMENT 3:

STATEMENT OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Name/Address	Title	Compensation	Benefits	Expenses
Tyrone Cashman 5 Kent Way Mill Valley, Ca.	Pres.Board, of Trustees	none	none	none
L. Wade Rose 450 Stanyon St. San Francisco, Ca. 94117	Vice Pres. Board of Trustees	none	none	none
Gerald George 14 Sentinel Ct. San Rafael Ca. 94901	Publisher Full-time	16,500	16 paid days	none
Peggy Lauer 27 Gate Five Rd. Sausalito, Ca.	Director Part-time	none	none	none
Gaitano Maida 2550 Ninth St. Berkeley, Ca. 94710	Director	none	none	none
John Sumser 346 Starling Rd. Mill Valley, Ca 94941	Editor Full-time	39,166	16 paid days	none
Beau Takahara 27 Gate Five Rd. Sausalito, Ca. 94965	Director Part-time	none	none	none
Michael Stone 165 Morningside Drive, San Aselmo Ca. 94960	Gen Mgr. Full-time	31,333	16 paid days	none

DEPRECIATION AND AMORTIZATION WORKSHEET 1994

POINT FOUNDATION 1/2

[H] For MACRS, 'H' = Half-year convention, 'M' = Mid-quarter convention

	Description of property	Date acqrd	Cost Basis	Sect 179 Dedn/Land	Previous Deprec	Deprec Basis	Deduct this yr
1	CAMERA BODY	Apr80	525.		525.	525.	
2	CAMERA LENS	Apr80	515.		515.	515.	
3	OFFICE EQUIPMENT	Nov92	911.		911.	911.	
4	MODEM	Sep83	2,097.		2,097.	2,097.	
5	LESSON SECURITY	Nov83	1,595.		1,595.	1,595.	
6	LANGE VID. SLIDE	Dec83	2,612.		2,612.	2,612.	
7	COMPAQ PLUS (2)	Nov84	8,056.		8,056.	8,056.	
8	MITA COPIES	Jan88	3,222.		3,222.		
9	SOF-IN-HSE FULL	Feb88	14,101.		14,101.		
10	9 TRCK TAPE DRIV	Mar88	3,194.		3,194.		
11	MEMORY EXPAN BRD	Mar88	452.		452.		
12	CMS HARD DISK	Mar88	596.		596.		
13	PRIAM EXT DSK VE	Apr88	2,130.		2,130.		
14	ELPK-TEK PWR SUP	Apr88	539.		539.		
15	C.ITOH PRINTER	May88	1,704.		1,704.		
16	VCR	Nov89	282.		261.	21.	21.
17	LASERWRITER II	Feb90	2,693.		2,112.	581.	387.
18	DONATD COMPS&PRT	May90	10,600.		8,310.	2,290.	1,527.
19	MACSUB HRD DISK	Jan91	2,153.		1,533.	620.	248.
20	MACSUB TAPE BACK	May91	817.		582.	235.	94.
21	MACSUB COMPUTER	Mar92	1,538.		800.	738.	295.
22	WORKING SCANNER	Apr92	1,158.		602.	556.	167.
23	WORKING HRD DSK	Apr92	446.		232.	214.	86.
24	PROD SOFTWARE	Jul92	2,000.		1,040.	960.	384.
25	PLI-INFSS	Dec92	652.		339.	313.	125.
26	MACSUB EXPN	Dec92	1,000.		520.	480.	192.
27	QUADRA 800 8D/MD	Aug93	4,611.		922.	3,689.	1,476.
28	QUADRA 800 8D/CD	Aug93	4,182.		836.	3,346.	1,338.
29	21"COLOR MAC II	Aug93	2,787.		557.	2,230.	892.
30	FUTURA LX 24-BIT	Aug93	1,179.		236.	943.	377.
31	TPD 21"	Aug93	2,896.		579.	2,317.	927.
32	OMS 860	Aug93	4,511.		902.	3,609.	1,444.
33	QUADRA 800 8D/05	Aug93	6,521.		1,216.	5,305.	2,122.
34	CENTRIS 610 8D	Aug93	2,134.		427.	1,707.	683.
35	PWRBOOK 180 4/80	Aug93	3,216.		643.	2,573.	1,029.
36	PWRVIEW VIEW CD	Aug93	589.		118.	471.	188.
37	AP 16" COL DSPLY	Aug93	1,263.		253.	1,010.	404.
38	INT 8GB DAT TPE	Aug93	1,711.		253.	1,458.	583.
39	APPLE PERF 550	Dec93	2,142.		428.	1,714.	686.
40							
	Totals for Current Year...		103,330.		65,950.		15,675.

DEPRECIATION AND AMORTIZATION WORKSHEET II 1994

POINT FOUNDATION 2/2

[H] For MACRS, 'H' = Half-year convention, 'M' = Mid-quarter convention

	Description of property	Date acqrd	Cost Basis	Sect 179 Dedn/Land	Previous Deprec	Deprec Basis	Deduct this yr
41	MEMORY EXPANSION	Aug93	354.		71.	283.	113.
42	1012MB HD EXTMAC	Aug93	1,501.		300.	1,201.	480.
43	SYSNET PHONENET	Aug93	165.		33.	132.	53.
44	APLE EXT KEYBDII	Aug93	692.		138.	554.	222.
45	8MB SIMMS 0800	Aug93	1,073.		215.	858.	343.
46	4 MB SIMM PBOOK	Aug93	375.		75.	300.	120.
47	PREM SCSI SYSCAR	Aug93	13.		3.	10.	4.
48	1YR CPU/6000 EXT	Aug93	320.		64.	256.	102.
49	PERFORMA	Jan94	2,145.			2,145.	429.
50	PERFORMA	Jan94	2,145.			2,145.	429.
51	POWERBOOK	Jan94	3,466.			3,466.	693.
52	4MB UPGRADES X5	Jan94	1,001.			1,001.	200.
53	MAC UPGRADE	Jan94	286.			286.	57.
54	QUADRA 800	Jan94	4,100.			4,100.	820.
55	MEMORY UPGRADES	Jan94	5,068.			5,068.	1,014.
56	QUADRAS (6)	Feb94	15,516.			15,516.	3,103.
57	POWERBOOKS (3)	Feb94	11,696.			11,696.	2,339.
58	NETWORK SYSTEM	Apr94	6,181.			6,181.	1,236.
59	COMPUTER ACCESS.	Jul94	2,834.			2,834.	567.
60	MERIDIAN TEL SYS	Jun94	28,077.			28,077.	4,011.
61	MOBILE PHONES 2	Feb94	1,180.			1,180.	236.
62	FAX MACHINE HP	Jan94	800.			800.	160.
63	OFFICE FURNITURE	Jan94	1,134.			1,134.	162.
64	SEC. SYS UPGRADE	Mar94	2,579.			2,579.	516.
65	REFRIGERATOR	Jan94	584.			584.	83.
66	TABLES & CHAIRS	Feb94	3,528.			3,528.	504.
67	GLASSES ETC.	Apr94	1,286.			1,286.	184.
68	CD SOUND SYSTEM	Mar94	1,533.			1,533.	307.
69	LEASEHOLD IMPROV	Jan94	3,767.			3,767.	93.
70							
71							
72							
73							
74							
75							
76							
77							
78							
79							
80							
Totals for Current Year...			103,399.		899.		18,580.
TOTALS 2 Pages			206,729		66,849		34,255